

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 16269
[Redacted],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On November 28, 2001, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 1997 and 1999 in the total amount of \$1,284.

The taxpayer filed a timely appeal. She did not request a hearing and did not submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

[Redacted]. [Redacted].

Idaho Code § 63-3045 (1)(a) states:

**63-3045. Notice of redetermination or deficiency -- Interest.**

(1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

Because the taxpayer was identified as a resident who had not filed 1997 and 1999 Idaho individual income tax returns, TDB sent a Notice of Deficiency Determination to the taxpayer. The taxpayer responded saying that she was certain she had filed an Idaho return for each of the years

because her 2000 refund had been seized and applied to her 1997 Idaho taxes and the balance refunded to her.

TDB wrote back to the taxpayer and explained that, according to Tax Commission records, her 2000 refund offset a 1998 income tax liability rather than a 1997 liability. TDB advised the taxpayer Tax Commission records did not show either the 1997 or 1999 return had been filed. The taxpayer was asked to provide the missing returns.

On March 22, 2002, a Tax Enforcement Specialist telephoned the taxpayer to ask again for the missing returns. The taxpayer said she was not sure what was going on, so the Tax Enforcement Specialist explained the situation to her. She promised to locate her W-2s and provide them to the Tax Commission. Nothing further was heard from the taxpayer and her file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not acknowledge receiving a letter from the Tax Appeals Specialist that advised her of her appeal rights.

Idaho Code § 63-3030 explains the income tax act:

**63-3030. Persons required to make returns of income.** (a) Returns with respect to taxes measured by income in this chapter shall be made by the following:

- (1) Every resident individual required to file a federal return under section 6012(a)(1) of the Internal Revenue Code).
- (2) Any nonresident individual having for the current taxable year a gross income from Idaho sources in excess of two thousand five hundred dollars (\$2,500), or any part-year resident individual having for the current taxable year a gross income from all sources while domiciled in or residing in Idaho, and from Idaho sources while not domiciled in and not residing in Idaho, which in total are in excess of two thousand five hundred dollars (\$2,500);

The taxpayer met the requirements for filing both the 1997 and the 1999 Idaho income tax returns. She has not submitted her returns even though she was advised by TDB the Tax Commission did not receive either return. Nothing has been submitted that would cast doubt on

TDB's determination, which was calculated based on the income and other filing information the taxpayer provided [Redacted]

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated November 28, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$371	\$ 93	\$123	\$ 587
1999	509	127	92	<u>728</u>
			TOTAL DUE	<u>\$1,315</u>

Interest is computed through August 15, 2002.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2002, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No. [Redacted]

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ADMINISTRATIVE ASSISTANT 1